

House Amendment 8411

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1 1 Amend the amendment, H=8130, to Senate File 2124,
1 2 as passed by the Senate, as follows:
1 3 #1. Page 1, by inserting after line 2 the
1 4 following:
1 5 <#____. Page 1, by inserting before line 1 the
1 6 following:
1 7 <DIVISION I
1 8 VETERANS TRUST FUND EXPENDITURES>>
1 9 #2. Page 1, by striking lines 5 through 24 and
1 10 inserting the following:
1 11 <DIVISION II
1 12 INCOME TAX CHECKOFFS
1 13 Sec. _____. NEW SECTION. 235A.2 CHILD ABUSE
1 14 PREVENTION PROGRAM FUND.
1 15 1. A child abuse prevention program fund is
1 16 created in the state treasury under the control of the
1 17 department of human services. The fund is composed of
1 18 moneys appropriated or available to and obtained or
1 19 accepted by the treasurer of state for deposit in the
1 20 fund. The fund shall include moneys transferred to
1 21 the fund as provided in section 422.12K. All interest
1 22 earned on moneys in the fund shall be credited to and
1 23 remain in the fund. Section 8.33 does not apply to
1 24 moneys in the fund.
1 25 2. Moneys in the fund that are authorized by the
1 26 department for expenditure are appropriated, and shall
1 27 be used, for the purposes described in section 235A.1
1 28 of preventing child abuse and neglect.
1 29 Sec. _____. NEW SECTION. 422.12K INCOME TAX
1 30 CHECKOFF FOR CHILD ABUSE PREVENTION PROGRAM FUND.
1 31 1. A person who files an individual or a joint
1 32 income tax return with the department of revenue under
1 33 section 422.13 may designate one dollar or more to be
1 34 paid to the child abuse prevention program fund
1 35 created in section 235A.2. If the refund due on the
1 36 return or the payment remitted with the return is
1 37 insufficient to pay the additional amount designated
1 38 by the taxpayer to the child abuse prevention program
1 39 fund, the amount designated shall be reduced to the
1 40 remaining amount remitted with the return. The
1 41 designation of a contribution to the child abuse
1 42 prevention program fund under this section is
1 43 irrevocable.
1 44 2. The director of revenue shall draft the income
1 45 tax form to allow the designation of contributions to
1 46 the child abuse prevention program fund on the tax
1 47 return. The department of revenue, on or before
1 48 January 31, shall transfer the total amount designated
1 49 on the tax return forms due in the preceding calendar
1 50 year to the child abuse prevention program fund.
2 1 However, before a checkoff pursuant to this section
2 2 shall be permitted, all liabilities on the books of
2 3 the department of revenue and accounts identified as
2 4 owing under section 421.17 and the political
2 5 contribution allowed under section 68A.601 shall be
2 6 satisfied.
2 7 3. The department of human services may authorize
2 8 payment of moneys from the child abuse prevention
2 9 program fund, in accordance with section 235A.2.
2 10 4. The department of revenue shall adopt rules to
2 11 administer this section.
2 12 5. This section is subject to repeal under section
2 13 422.12E.
2 14 Sec. _____. NEW SECTION. 422.12L JOINT INCOME TAX
2 15 REFUND CHECKOFF FOR VETERANS TRUST FUND AND VOLUNTEER
2 16 FIRE FIGHTER PREPAREDNESS FUND.
2 17 1. A person who files an individual or a joint
2 18 income tax return with the department of revenue under
2 19 section 422.13 may designate one dollar or more to be
2 20 paid jointly to the veterans trust fund created in
2 21 section 35A.13 and to the volunteer fire fighter
2 22 preparedness fund created in section 100B.13. If the
2 23 refund due on the return or the payment remitted with
2 24 the return is insufficient to pay the additional

2 25 amount designated by the taxpayer, the amount
2 26 designated shall be reduced to the remaining amount of
2 27 refund or the remaining amount remitted with the
2 28 return. The designation of a contribution under this
2 29 section is irrevocable.
2 30 2. The director of revenue shall draft the income
2 31 tax form to allow the designation of contributions to
2 32 the veterans trust fund and to the volunteer fire
2 33 fighter preparedness fund as one checkoff on the tax
2 34 return. The department of revenue, on or before
2 35 January 31, shall transfer one-half of the total
2 36 amount designated on the tax return forms due in the
2 37 preceding calendar year to the veterans trust fund and
2 38 the remaining one-half to the volunteer fire fighter
2 39 preparedness fund. However, before a checkoff
2 40 pursuant to this section shall be permitted, all
2 41 liabilities on the books of the department of
2 42 administrative services and accounts identified as
2 43 owing under section 8A.504 and the political
2 44 contribution allowed under section 68A.601 shall be
2 45 satisfied.
2 46 3. The department of revenue shall adopt rules to
2 47 administer this section.
2 48 4. This section is subject to repeal under section
2 49 422.12E.
2 50 Sec. _____. IMPLEMENTATION. The checkoffs created
3 1 in this division of this Act are eligible for
3 2 placement on the individual income tax return form
3 3 commencing with the tax year beginning January 1,
3 4 2008, provided the conditions for placement on the
3 5 return form set out in section 422.12E are met.
3 6 Sec. _____. RETROACTIVE APPLICABILITY. This
3 7 division of this Act applies retroactively to the tax
3 8 year commencing January 1, 2008, and applies to tax
3 9 years beginning on or after that date.>
3 10 #_____. Title page, line 1, by inserting after the
3 11 words <relating to> the following: <income tax
3 12 checkoffs and>.
3 13 #_____. Title page, line 2, by inserting after the
3 14 word <authority> the following: <and including a
3 15 retroactive applicability date provision>.>
3 16 #3. By renumbering as necessary.
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3 21 HUSER of Polk
3 22 SF 2124.703 82
3 23 ec/nh/21094